The Mysore Sales-Tax (Second Amendment) Bill, 1951

Motion to consider.

The Hon'ble Sri H. C. DASAPPA (Minister for Finance and Industries).—Sir, I move :

"That the Mysore Sales-Tax (Second Amendment) Bill, 1951, be taken into consideration."

Sir, this Bill is not controversial for the obvious reason that it seeks to incorporate in our Sales-Tax Act the provision which is contained in article 286 of the Indian Constitution Act. That Act, as the Hon'ble Members know, relates to the movement of goods inter-State as well as outside India. Article 286 provides for exempting the levy of sales-tax on those articles which move from one State to another in India and for articles which move out of the State to a foreign country outside India. Now, legal luminaries have advised the Government that it is better that these provisions are incorporated in the Act so that there may not be any conflict. Madras has done it and we are just following suit. So there is no possibility of trying to meddle with Article 286 because that has been decided by the Constituent Assembly of India and has formed part of the Indian Constitution Act itself. So I commend this for the kind acceptance of this House.

Mr. SPEAKER.—Motion moved :

"That the Mysore Sales-Tax (Second Amendment) Bill, 1951, be taken into consideration."

Janab MOHAMED HANIEF (Bangalore—Muslim).—I beg to seek information on this point. There are cases where sales-tax has been imposed and collected. If that sales-tax has been collected after the date of the inauguration of the Constitution, will that be returned ? Or will the illegal collection made before this Act takes effect, be returned ?

The Hon'ble Sri H. C. DASAPPA.—This is the position. Article 286 also provides for the President extending the operation of this Article so far as inter-State movement is concerned by a period of one year. The Article itself contains a provision to that effect and there was a notification by the President of the Indian Republic to the effect that so far as inter-State movement of articles was concerned they could be made liable for sales-tax if the concerned State so desired. So far as Mysore is concerned, till 1st April 1951 we were leving sales-tax on goods which moved out of Mysore to another State in India. So far as articles going outside India were concerned, there was no such notification and there was no such provision for it. So we ceased leving sales-tax on articles going from Mysore to place outside India in view of the fact that we are liable for implementing the provisions of the Constitution Act from 1st April 1951, even without this legislation which is before the House we have not been collecting any sales-tax on any goods moving from this State to another. The problem that the Hon'ble Member Janab Mohamed Hanief is thinking has not arisen at all. If perchance any sales-tax has been recovered on any articles which have moved out of Mysore State to another State in India subsequent to 1st April 1951, I am certainly prepared to consider those cases. From 1st April 1951 there can be no levy of sales-tax on any articles moving outside Mysore to any other State in India. If perchance we have recovered such taxes subsequent to 1st April 1951 I am prepared to consider such cases and see that the amounts recovered are refunded.

Janab MOHAMED HANIEF.—Suppose there are arrears and notices are served for periods before 1st April 1951 ; will that be collected now ?

The Hon'ble Sri H. C. DASAPPA.—Oh yes ; certainly, because it was in full operation up to 1st April 1951.

Sri S. RANGARAMIAH (Mysore District—General).—After reduction what will be the amount of loss ?

The Hon'ble Sri H. C. DASAPPA.—We lose several lakhs. The possible effect of this one provision may be that we lose by more than forty per cent.

Sri S. RANGARAMIAH.—After reduction of octroi ?

The Hon'ble Sri H. C. DASAPPA.—That is another seventeen or eighteen lakhs.

Sri H. SIDDAVEERAPPA (Chitaldrug District—General).—Is it necessary to incorporate the very wording of this Article ? Would it not have served the purpose if we had begun Section 26 with the words "Subject to the provisions of Article 286 of the Constitution" ? Would that not have satisfied our purpose instead of incorporating verbatim the very words of the provisions of Article 286 ?

The Hon'ble Sri H. C. DASAPPA.—Let us not venture upon any originality in these matters. In other places it has so happened and we have also simply accepted the formula and adopted the same phraseology.

Sri H. SIDDAVEERAPPA.—I want to know whether there is any special significance in the phraseology being incorporated in this Bill itself because I find the very words of Article 286 being put here.

The Hon'ble Sri H. C. DASAPPA.—No special significance.

Sri G. A. ACHARYA (Bangalore District—General).—It is good that this change has come. A year before after the introduction of sales-tax even on goods that are to be exported I raised this subject with the Hon'ble Finance Minister and in the House but it was opposed. I may tell the Hon'ble Members that in the previous year Mysore traders have lost heavily. It is not that they have lost the profit; on the other hand it was more or less a restriction on them. While goods from Bengal and Bombay were coming they were not charged sales-tax. I am glad that there is no sales-tax on export and that whatever sales-tax has been charged from 1st April 1951 will be refunded. So far as Mysore goods are concerned it is a great relief because many smaller merchants who were exporting goods felt that it was not at all possible for them to carry on any big trade from Mysore on account of the export sales-tax. I approve of this Bill.

Sri K. R. SREEKANTESWAR (Bangalore City—General).—With regard to single point sales-tax and multi-point sales-tax, I believe the Hon'ble Finance Minister had sent some of the officers to Bombay to study it and I want to know how far he has succeeded in that affair. Though it may not be pertinent on this Bill, I would request him to enlighten me on this matter.

The Hon'ble Sri H. C. DASAPPA.—I have nothing very much to say regarding the information my Hon'ble friend wants. That is under the consideration of a Special Committee appointed for the purpose. This is one of the terms of reference to the Committee and the Committee is sitting now.

As regards the other questions, I do not think there is any need for me to answer. But, whether the rest of the Hon'ble Members here agree with my friend Sri G. A. Acharya is a very doubtful point. A question asked by Sri Rangaramiah was, whether this provision did not hit us very hard. I must say it has hit us very hard. It is very difficult for us to make both ends meet now. I myself did not very much relish the idea that in a big enactment like the Constitution Act, a small matter relating to sales-tax, a particular tax, should find a place. I did not very much relish the idea. By means of legislation, for instance, in the Central Parliament, they could have provided for such a thing. Now, if we have to meddle with this, we have got to amend the Constitution Act itself. It is probably for the bigger people who have dealt with it and I do not very much appreciate the idea of incorporating it in the Constitution. Any way, it binds all of us and we simply cannot help it. Therefore, I commend the motion to the acceptance of the House.

Mr. SPEAKER.—The question is :

"That the Mysore Sales-Tax (Second Amendment) Bill, 1951, be taken into consideration."

The motion was adopted.

Mr. SPEAKER.—Clauses 2 and 3. The question is :

"That Clauses 2 and 3 stand part of the Bill."

The motion was adopted.

Clauses 2 and 3 were added to the Bill.

Mr. SPEAKER.—Clause 1. The question is :

"That Clause 1 stand part of the Bill."

The motion was adopted.

Clause 1 was added to the Bill.

Mr. SPEAKER.—Title and Preamble. The question is :

"That the Title and the Preamble stand part of the Bill."

The motion was adopted.

The Title and the Preamble were added to the Bill.

Motion to pass.

The Hon'ble Sri H. C. DASAPPA.—I move :

"That the Mysore Sales-Tax (Second Amendment) Bill, 1951, be passed."

Mr. SPEAKER.—The question is :

"That the Mysore Sales-Tax (Second Amendment) Bill, 1951, be passed."

The motion was adopted.

The Hon'ble Sri H. C. DASAPPA.—The idea is not to take the Kolar Gold Fields Municipal Bill to-day.

Janab MAHMOOD SHERIFF.—Not during the session or to-day ?

The Hon'ble Sri H. C. DASAPPA.—That also shall be considered.

The Mysore Forest (Amendment) Bill, 1951.

Motion to consider.

The Hon'ble Sri R. CHENNIGARAMIAH (Minister for Local Self-Government).—I move :

"That the Mysore Forest (Amendment) Bill, 1951, be taken into consideration."

ಈಗಿರತಕ್ಕ Forest Act ನಲ್ಲಿ ಕೊಯಿದ ಟಿಂಬರ್ ಎನ್ನುವುದು ಗಣನೆಗೆ ಬರುವುದಿಲ್ಲ. 'ಟಿಂಬರ್' ಎನ್ನುವುದರ ಅರ್ಥ ವಿವರಣೆಯಲ್ಲಿ ಕೊಯಿದಿರತಕ್ಕ ಮರ ಸೇರುವುದಿಲ್ಲ. ಹೀಗಾಗಿ ಕೊಯಿದಿರತಕ್ಕ ಮರವನ್ನು ಯಾರಾದರೂ ಕಳ್ಳತನದಿಂದ ಸಾಗಿಸುತ್ತಿದ್ದುದನ್ನು ಕಂಡುಹಿಡಿದರೂ ಅದು ತಕ್ಸೀರಾಗುವುದಿಲ್ಲ. ಹೀಗೆ ಅದು ಫಾರೆಸ್ಟ್ ಆಕ್ಟಿನ ಪ್ರಕಾರ ತಕ್ಸೀರೆಂದು ಪರಿಗಣಿಸಲ್ಪಡದಿರುವುದರಿಂದ ಅನೇಕರಿಗೆ ಕಳ್ಳ ಸಾಗಾಣಿಕೆ ನಡೆಸುವುದಕ್ಕೆ ಅವಕಾಶವಾಗಿದೆ. ಇದನ್ನು ತಪ್ಪಿಸಬೇಕೆಂಬ ಉದ್ದೇಶದಿಂದ ಕೊಯಿದ ಟಿಂಬರನ್ನು 'ಟಿಂಬರ್' ಎಂಬ ಪದದ ಅರ್ಥದಲ್ಲಿ ಸೇರುವಂತೆ ಒಂದು ತಿದ್ದುಪಡಿ ತಂದಿದ್ದೇವೆ.

ಎರಡನೆಯದಾಗಿ ಗರಗಸದ ಗುಂಡಿಗಳಿಗೆ ಲೈಸೆನ್ಸ್ ಇರಬೇಕೆಂಬ ವಿಚಾರ. ಈಗಿನ ಕಾನೂನು ಪ್ರಕಾರ ಗರಗಸದ ಗುಂಡಿಗಳನ್ನು ತೋಡಿಸಲು ಲೈಸೆನ್ಸ್ ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದಿದೆ. ಆದರೆ, ಈಚೆಗೆ ಮರಕೊಯ್ಯಿಸುವವರು ನವೀನ ಮೆಷನರಿಗಳನ್ನು ಉಪಯೋಗಿಸುತ್ತಾ ಭೂಮಿಯ ಮೇಲೆಯೇ ಯಂತ್ರಗಳನ್ನಿಟ್ಟು ಮರಕೊಯ್ಯಿಸುತ್ತಾರೆ. ಅವರು ಗುಂಡಿಗಳನ್ನು ತೋಡದೆ ಇರುವುದರಿಂದ ಈ ಆಕ್ಟು ಅವರಿಗೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಇಂಥವುಗಳಿಗೂ ಅನ್ವಯವಾಗಬೇಕೆಂದು ಹೇಳಿ ಒಂದು ತಿದ್ದುಪಡಿಯನ್ನು ತಂದಿದ್ದೇವೆ.

ಆಮೇಲೆ ಜುಲ್ಮಾನೆಯ ಮೊತ್ತವನ್ನೂ ಸ್ವಲ್ಪಮಟ್ಟಿಗೆ ಬದಲಾವಣೆ ಮಾಡಬೇಕೆಂದು ಮಾಡಿದ್ದೇವೆ. ಈಗ ಜುಲ್ಮಾನೆ ವಿಧಿಸುವುದರಲ್ಲಿ ರೇಂಜ್ ಆಫೀಸರು 50 ರೂಪಾಯಿಗಳವರೆಗೂ ಹಾಕಬಹುದೆಂದಿದೆ. ಅದನ್ನು ತಪ್ಪಿಸಿ 100 ರಿಂದ 500 ರೂಪಾಯಿಗಳವರೆಗೂ ಜುಲ್ಮಾನೆ ವಿಧಿಸುವುದಕ್ಕೆ ಅಧಿಕಾರ ಕೊಟ್ಟಿದೆ.

ಒಬ್ಬ ಸದಸ್ಯರು.—ಎಷ್ಟು ಕೊಯಿದರೂ 500 ರೂಪಾಯಿಯೇ ಜುಲ್ಮಾನೆ !!

ಮಾನ್ಯ ಶ್ರೀ ಆರ್. ಚೆನ್ನಿಗರಾಮಯ್ಯನವರು.—ಆಲ್ಲ. ಆಯಾ ಸಂದರ್ಭದ ಮೇಲೆ ಹೋಗುತ್ತದೆ.

ಈರೀತಿಯಾಗಿ ಮಾಡುವುದಾದರೆ smuggling ಬಹುಮಟ್ಟಿಗೆ ಕಡಿಮೆಯಾಗುತ್ತದೆ. ಈಗಾಗಲೇ ಸರ್ಕಾರದವರು ಅನೇಕ checking ಸ್ಟೇಷನ್‌ಗಳನ್ನು ಹಾಕಿ ಕಾಡುಗಳಲ್ಲಿ ಕಳ್ಳತನವಾಗುವುದನ್ನು ಹಿಡಿಯುತ್ತಿದ್ದಾರೆ. ಕಳ್ಳತನ ಬಹುಮಟ್ಟಿಗೆ ಕಡಿಮೆಯಾಗಿದೆಯೆಂದೂ ಹೇಳಬಹುದು. ಆದರೂ ಕೆಲವು ಕಡೆ ನಾನೀಗ ಹೇಳಿದ ಕಾರಣಗಳಿಂದ smuggling ಕೇಸುಗಳು ತಪ್ಪಿಸಿಕೊಂಡು ಹೋಗುತ್ತಿವೆ. ಇಂಥಾದ್ದನ್ನೂ ತಡೆಗಟ್ಟುವುದಕ್ಕಾಗಿ ಈರೀತಿಯಾಗಿ amendment ತಂದಿದ್ದೇವೆ. ಸಭಾಸದಸ್ಯರು